



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Form 540 Section

Line 72

2011 California Estimated Tax and Other Payments

For information about estimate tax and other payments, refer to the General Information section. Clients make estimate payments using electronic funds withdrawal, Web Pay, check with a voucher, and credit card.

Line 73

Real Estate Withholding

Generally, real estate withholding is out of scope for the volunteer program. If your client has real estate tax withholding from the sale of California real estate, enter the total California tax withheld from Form 592-B, 593-B, or 594.

Line 74

Excess California SDI or VPD I Withheld

Claim excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) as a credit on the California tax return. For additional information about excess SDI or VPD I, refer to the General Information Section or the Form 540/540A instruction booklet.

Line 75

Total Payments

Add line 71, line 72, line 73, and line 74. Enter the total on line 75. This is your clients' total payment amount. TaxWise software calculates this step for you.

The next section discusses overpaid tax or tax due.

Line 91

Overpaid Tax

Is the amount on line 75 more than the amount on line 64?

No: Leave line 91 blank and go to line 93.

Yes: Subtract line 75 from line 64 and enter the amount on line 91. Your client overpaid by this amount.

Refund to your client, apply to the clients' 2012 estimate tax, or apply all or part as a charitable contribution.

Line 92

Amount applied to Your 2012 Estimated Tax

Enter the amount of line 91, if any, your client wants applied to 2010 estimated tax. The amount on line 92 must be at least \$5.00.

Line 93

Amount of Overpaid Tax Available This Year

If you enter an amount on line 92, subtract that amount from line 91 and enter the result on line 93.